

UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF WASHINGTON  
AT SEATTLE

UNITED STATES OF AMERICA, )  
Petitioner, )  
v. )  
TIFFANIE DORROUGH, )  
Respondent. )

) Case No. MC-05-126-RSM  
)

**ORDER TO SHOW CAUSE RE:  
PETITION TO ENFORCE  
INTERNAL REVENUE SERVICE  
SUMMONSES**

Upon the Petition of the United States of America and the Declaration of Revenue Agent Evelyn L. Stone, including the exhibits attached thereto, it is hereby

ORDERED that respondent Tiffanie Dorrough appear before **United States Magistrate Judge James P. Donohue**, in **Courtroom 12A** of the United States District Court located at 700 Stewart Street, Seattle, Washington, on the **30th day of September, 2005**, at **9:30 a.m.**, to show cause why she should not be compelled to obey the Internal Revenue Service summonses served upon her.

It is further ORDERED that:

1. A copy of this Order, together with the petition and declaration with attached exhibits.

PETITION TO ENFORCE  
SUMMONS (Case No. MS-05-126-RSM)

- 1 -

**U.S. DEPARTMENT OF JUSTICE**  
Tax Division  
P.O. Box 683, Ben Franklin Station  
Washington, D.C. 20044-0683  
Telephone: (202) 514-9593 897438.1

1 shall be served upon respondent in accordance with Fed. R. Civ. P. 4, within 21 days of the date that this  
2 Order is served upon counsel for the United States or as soon thereafter as possible. Pursuant to Fed. R.  
3 Civ. P. 4, the Court hereby appoints Revenue Agent Evelyn Stone, or her designee, to serve process in  
4 this case.

5 2. Proof of any service done pursuant to paragraph 1, above, shall be filed with the Clerk of  
6 Court as soon as practicable.

7 3. Since the file in this case reflects a *prima facie* showing that the investigation is being  
8 conducted for a legitimate purpose, that the inquiry may be relevant to that purpose, that the information  
9 sought is not already within the Commissioner's possession, and that the administrative steps required by  
10 the Internal Revenue Code have been followed, *United States v. Powell*, 379 U.S. 48, 57-58 (1964), the  
11 burden of coming forward has shifted to respondent to oppose enforcement of the summonses.

12 4. If respondent has any defense to present or opposition to the petition, such defense or  
13 opposition shall be made in writing and filed with the Clerk of Court and copies served on counsel for the  
14 United States in Washington D.C., at least 14 days prior to the date set for the show cause hearing. The  
15 United States may file and serve a reply memorandum to any opposition at least 5 court days prior to the  
16 date set for the show cause hearing.

17 5. At the show cause hearing, the Court will consider all issues raised by respondent. Only  
18 those issues brought into controversy by the responsive pleadings and supported by affidavit will be  
19 considered. Any uncontested allegation in the petition will be considered admitted.

20 6. Respondent may notify the Court, in a writing filed with the Clerk and served on counsel  
21 for the United States in Washington, D.C., at least 14 days prior to the date set for the show cause  
22 hearing, that respondent has no objection to enforcement of the summons. The respondent's appearance  
23 at the show cause hearing will then be excused.

24 Respondent is hereby notified that failure to comply with this Order may subject respondent to  
25 sanctions for contempt of court.

The Clerk shall forward copies of this Order to counsel for the United States, at the address indicated on its pleadings.

DATED this 16th day of August, 2005.

*James P. Donohue*  
JAMES P. DONOHUE  
United States Magistrate Judge

Submitted by:

**JOHN MCKAY**  
United States Attorney

**ROBERT BROUILLARD**  
Assistant United States Attorney

s/ Jennifer D. Auchterlonie  
JENNIFER D. AUCHTERLONIE, WSBA 29481  
Trial Attorney, Tax Division  
U.S. Department of Justice  
Post Office Box 683  
Ben Franklin Station  
Washington, D.C. 20044  
Telephone: (202) 514-9593  
Facsimile: (202) 307-0054  
E-mail: [Jennifer.D.Auchterlonie@USDOJ.gov](mailto:Jennifer.D.Auchterlonie@USDOJ.gov)

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